

Law of Ukraine

On the Excise Tax and Import Duty Rates on Tobacco Products

1. The following excise tax and import duty rates on tobacco products shall be established:

HS code of tobacco products	Description of a product according HS	Fixed rates of excise tax per unit sold	Rate of specific import duty	
			preferen-tial	full
24.02 10000	Cigars (including cigars with cut edges), cigarillos (thin cigars), other	5 ECU per 100 pcs	5 ECU per 100 pcs	10 ECU per 100 pcs
24.02 20000	Cigarettes of tobacco or tobacco substitutes, cigarettes without filter (according to Article 3 of this Law)	2 ECU per 1000 pcs	2.5 ECU per 1000 pcs	5.0 ECU per 1000 pcs
24.03 10000	Smoking tobacco (with or without tobacco substitutes in any proportion)	2 ECU per 1 kg	2.5 ECU per 1 kg	5.0 ECU per 1 kg
24.03 99100	Chewing tobacco and snuff	2 ECU per 1 kg	2.5 ECU per 1 kg	5.0 ECU per 1 kg
24.01	Unmanufactured tobacco, tobacco refuse	0.00	1 ECU per 100kg	2 ECU per 100kg
24.03 (excluding 24.03 99100 24.03 10000)	Other manufactured tobacco and manufactured tobacco substitutes	0.00	2.5 ECU per 1 kg	5.0 ECU per 1 kg

2. The excise tax on tobacco products imported into Ukraine shall be paid in the currency of Ukraine at the exchange rate of the National Bank of Ukraine of the date of customs clearance of goods.

The excise tax on tobacco products manufactured and sold in Ukraine shall be paid in the currency of Ukraine at the exchange rate of the National Bank of Ukraine effective on the first day of the quarter during which tobacco products are sold and shall be stable during this quarter.

3. The following temporary excise tax rates shall be imposed on cigarettes without filter over 1996 through 1997:

- in 1996-- 0.5 ECU per 1000 pcs;
- in 1997-- 1 ECU per 1000 pcs.

President of Ukraine L.Kuchma
February 6, 1996, Kiev

Resolution of the Supreme Rada of Ukraine

On Enforcing the Law of Ukraine "On the Excise Tax and Import Duty Rates on Tobacco Products"

The Supreme Rada orders:

1. To enforce the Law of Ukraine "On the Excise Tax and Import Duty Rates on Tobacco Products" on the date of its publication.
2. Within a month period the Cabinet of Ministers of Ukraine shall:
 - bring decisions of the Government of Ukraine in conformity with this Law;
 - submit proposals on the adjustment of the legislation of Ukraine to this Law to the Supreme Rada of Ukraine.

Chairman of the Supreme Rada of Ukraine O.Moroz

February 6, 1996, Kiev